

**INTERNAL REVENUE SERVICE**

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CONEX-117879-03

[REDACTED]

Attention: [REDACTED]

Dear [REDACTED]:

This letter is in response to your inquiry dated March 10, 2003, on behalf of your constituent, Mrs. [REDACTED]. Mrs. [REDACTED] asked the Internal Revenue Service to explain why she was not allowed to claim a child tax credit for her daughter for the 2002 tax year. Her daughter was born on January 1, 1986.

For 2002, § 24 of the Internal Revenue Code (the Code) generally allows parents to claim a per child tax credit of \$600 for each "qualifying child". To be a qualifying child, the child must not have attained the age of 17 as of the close of the calendar year.

A longstanding and widely applicable common law rule is that an individual attains a given age on the day before the birthday. Under this rule, Mrs. [REDACTED]'s daughter attained the age of 17 on December 31, 2002. As a consequence, during the 2003 filing season the IRS determined that her daughter was not a qualifying child for the 2002 taxable year. Accordingly, the IRS denied Mrs. [REDACTED] the child tax credit for 2002.

However, the IRS recently modified the common law rule and adopted a uniform method of determining when a child attains a specific age for purposes of various Code sections. Rev. Rul. 2003-72, 2003 I.R.B. 346, holds that a child attains a given age on the anniversary of the date that the child was born. For example, a child born on January 1, 1987, attains the age of 17 on January 1, 2004.

Rev. Rul. 2003-72 is retroactive in effect. Assuming that Mrs. [REDACTED] meets the other requirements of § 24, she is now entitled to receive the child tax credit for her daughter for 2002.

The IRS is identifying those taxpayers who are entitled to a refund for 2002 under Rev. Rul. 2003-72. Once identified, the IRS will notify the affected individuals (or, as appropriate, their tax practitioners) of any steps they need to take to obtain refunds. We hope to finish identifying taxpayers and mailing out letters in October and to issue the refunds by November 30.

I have enclosed a copy of Rev. Rul. 2003-72. If you have any questions, or if Mrs. [REDACTED] needs further assistance, please call [REDACTED]

Sincerely,

Robert A. Berkovsky  
Branch Chief  
Office of Associate Chief Counsel  
(Income Tax & Accounting)

Enclosure